## Amendments to the Claims:

The following listing of claims will replace all prior versions, and listings, of claims in the application:

1. (Currently Amended) A paper abutted ruler detachably fixed to a surface plate of a cutter with attraction of a magnet to position paper, which is abutted against an upright surface of the ruler, in a direction perpendicular to a cut line,

wherein the ruler includes an attraction button and an attraction release button both disposed in an upper side, and a friction sheet attached to a bottom surface thereof for preventing a lateral shift, and a ruler body formed substantially into a rectangular parallelepiped and having an inner space; magnet bases disposed in the inner space of said ruler body at opposite-side positions spaced in the ruler longitudinal direction, said magnet bases being rotatably supported at one ends to said ruler body and having magnets affixed to lower surfaces of said magnet bases; cutouts formed in a bottom portion of said ruler body, said magnets being disposed in said cutouts to face said friction sheet; magnet base rotating means for rotating said magnet bases in a direction to tilt upward; magnet base holding means for holding said magnet base rotating means in a state in which said magnet bases form a predetermined angle relative to the surface of said surface plate; and attracting means for releasing said magnet base rotating means from the state held by said magnet base holding means and tilting said magnet bases downward, thereby causing said magnets to be attracted to said surface plate, and

wherein said magnet is attracted to said surface plate through said friction sheet when said attraction button is depressed, and wherein the attraction of said magnet to said surface plate is released when said attraction release button is depressed.

## 2. (Canceled)

- 3. (Withdrawn) A paper abutted ruler according to Claim 1, wherein said magnet base rotating means comprises a pair of slide members disposed in said ruler body on one side of said attraction release button in the ruler widthwise direction and arranged on both sides of said attraction release button in the ruler longitudinal direction with one ends of said slide members oppositely facing each other, said slide member being slidable in the ruler longitudinal direction; a pair of first slopes formed in a lower portion of said attraction release button on both sides in the ruler longitudinal direction to provide a tapered shape; second slopes formed at one ends of said slide members and held in slide contact with the corresponding first slopes of said attraction release button; and third slopes formed at the other ends of said slide members and held in slide contact with corresponding lower corners of said magnet bases at the other end faces thereof.
- 4. (Withdrawn) A paper abutted ruler according to Claim 1, wherein said magnet base holding means comprises a rotating plate disposed on the other side of said attraction release button in the ruler widthwise direction in an opposed relation to the other side surface of said attraction release button, said rotating plate being rotatably supported at a lower end to the bottom portion of said ruler body; rotating plate biasing means for biasing said rotating plate toward said attraction release button; an engagement projection provided at a predetermined position of said attraction release button; and an engagement hole formed in said rotating plate and locking the engagement projection to releaseably hold said attraction release button in a depressed state.
- 5. (Withdrawn) A paper abutted ruler according to Claim 1, wherein a fourth slope is formed in the one side surface of said attraction button in a lower portion thereof and held in contact with an inner corner of an upper end face of said rotating plate, and said attracting means operates such that, when said attraction button is depressed, the fourth slope of said attraction button presses the inner corner of the upper end face of said rotating plate to

rotate said rotating plate, thereby releasing the engagement projection of said attraction release button from the state locked by the engagement hole of said rotating plate.

- 6. (Withdrawn) A paper abutted ruler according to Claim 1, wherein said ruler body is formed to have a raised bottom such that, when said ruler body is in a state of being placed on said surface plate, a gap substantially equal to a thickness of said friction sheet is formed between an outer surface of the bottom portion of said ruler body and the surface of said surface plate.
- 7. (Currently Amended) A paper abutted ruler according to Claim 2, Claim 1, wherein said magnet base rotating means comprises a pair of slide members disposed in said ruler body on one side of said attraction release button in the ruler widthwise direction and arranged on both sides of said attraction release button in the ruler longitudinal direction with one ends of said slide members oppositely facing each other, said slide member being slidable in the ruler longitudinal direction; a pair of first slopes formed in a lower portion of said attraction release button on both sides in the ruler longitudinal direction to provide a tapered shape; second slopes formed at one ends of said slide members and held in slide contact with the corresponding first slopes of said attraction release button; and third slopes formed at the other ends of said slide members and held in slide contact with corresponding lower corners of said magnet bases at the other end faces thereof.
- 8. (Currently Amended) A paper abutted ruler according to Claim 2, Claim 1, wherein said magnet base holding means comprises a rotating plate disposed on the other side of said attraction release button in the ruler widthwise direction in an opposed relation to the other side surface of said attraction release button, said rotating plate being rotatably supported at a lower end to the bottom portion of said ruler body; rotating plate biasing means for biasing said rotating plate toward said attraction release button; an engagement projection provided at a predetermined position of said attraction release button; and an engagement

hole formed in said rotating plate and locking the engagement projection to releaseably hold said attraction release button in a depressed state.

- 9. (Withdrawn) A paper abutted ruler according to Claim 3, wherein said magnet base holding means comprises a rotating plate disposed on the other side of said attraction release button in the ruler widthwise direction in an opposed relation to the other side surface of said attraction release button, said rotating plate being rotatably supported at a lower end to the bottom portion of said ruler body; rotating plate biasing means for biasing said rotating plate toward said attraction release button; an engagement projection provided at a predetermined position of said attraction release button; and an engagement hole formed in said rotating plate and locking the engagement projection to releaseably hold said attraction release button in a depressed state.
- 10. (Currently Amended) A paper abutted ruler according to Claim 2, Claim 1, wherein a fourth slope is formed in the one side surface of said attraction button in a lower portion thereof and held in contact with an inner corner of an upper end face of said rotating plate, and said attracting means operates such that, when said attraction button is depressed, the fourth slope of said attraction button presses the inner corner of the upper end face of said rotating plate to rotate said rotating plate, thereby releasing the engagement projection of said attraction release button from the state locked by the engagement hole of said rotating plate.
- 11. (Withdrawn) A paper abutted ruler according to Claim 3, wherein a fourth slope is formed in the one side surface of said attraction button in a lower portion thereof and held in contact with an inner corner of an upper end face of said rotating plate, and said attracting means operates such that, when said attraction button is depressed, the fourth slope of said attraction button presses the inner corner of the upper end face of said rotating plate to rotate said rotating plate, thereby releasing the engagement projection of said attraction release button from the state locked by the engagement hole of said rotating plate.

- 12. (Withdrawn) A paper abutted ruler according to Claim 4, wherein a fourth slope is formed in the one side surface of said attraction button in a lower portion thereof and held in contact with an inner corner of an upper end face of said rotating plate, and said attracting means operates such that, when said attraction button is depressed, the fourth slope of said attraction button presses the inner corner of the upper end face of said rotating plate to rotate said rotating plate, thereby releasing the engagement projection of said attraction release button from the state locked by the engagement hole of said rotating plate.
- 13. (Withdrawn-Currently Amended) A paper abutted ruler according to Claim 2, Claim 1, wherein said ruler body is formed to have a raised bottom such that, when said ruler body is in a state of being placed on said surface plate, a gap substantially equal to a thickness of said friction sheet is formed between an outer surface of the bottom portion of said ruler body and the surface of said surface plate.
- 14. (Withdrawn) A paper abutted ruler according to Claim 3, wherein said ruler body is formed to have a raised bottom such that, when said ruler body is in a state of being placed on said surface plate, a gap substantially equal to a thickness of said friction sheet is formed between an outer surface of the bottom portion of said ruler body and the surface of said surface plate.
- 15. (Withdrawn) A paper abutted ruler according to Claim 4, wherein said ruler body is formed to have a raised bottom such that, when said ruler body is in a state of being placed on said surface plate, a gap substantially equal to a thickness of said friction sheet is formed between an outer surface of the bottom portion of said ruler body and the surface of said surface plate.
- 16. (Withdrawn) A paper abutted ruler according to Claim 5, wherein said ruler body is formed to have a raised bottom such that, when said ruler body is in a state of being placed on said surface plate, a gap substantially equal to a thickness of said friction sheet is

formed between an outer surface of the bottom portion of said ruler body and the surface of said surface plate.